

# **FISCAL NOTE**

## **SB 2209 - HB 2179**

January 31, 2000

**SUMMARY OF BILL:** Establishes the time limitation of 6 years after the date of death of a decedent that the state may file a claim against the decedent's estate. Existing inheritance tax law provides that a lien shall arise at the date of death for any estate or inheritance taxes and at the date of gift for any gift taxes. The bill would apply to all estates that have not been closed on the effective date of this act and to all estates that come into existence after the effective date of this act.

### **ESTIMATED FISCAL IMPACT:**

**Decrease State Revenues - Not Significant**

**Increase State Expenditures - Not Significant**

Estimate assumes claims would be filed by the state prior to the 6-year expiration period.

### **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director

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